REPORT

ON THE

ADMINISTRATION

OF

THE STAMP DEPARTMENT

IN

ASSAM

DURING THE

Three years ending the 31st March 1914.

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SHILLONG:

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MUNICIPAL DEPARTMENT.

SEPARATE REVENUE BRANCH.

No. 504 M.

FROM

THE HON'BLE MR. A. W. BOTHAM, I.C.S.,
SECOND SECRETARY TO THE CHIEF COMMISSIONER OF ASSAM,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY.

Shillong, the 18th *August* 1914.

SIR,

I AM directed to submit, for the information of the Government of India, a copy of the Report on the Administration of the Stamp Department in Assam for the three years ending with the 31st March 1914.

I have the honour to be,

SIR,

Your most obedient Servant,

A. W. BOTHAM,

Second Secretary to the Chief Commissioner of Assam.

No. 118.

FROM

R. FRIEL, Esq., B. A., I. C. S.,
OFFICIATING SUPERINTENDENT OF STAMPS, ASSAM,

To

THE SECOND SECRETARY TO THE CHIEF COMMISSIONER OF ASSAM.

Dated Shillong, the 10th July 1914.

SIR,

I HAVE the honour to submit the following Report on the administration of the Stamp Department in this province during the triennium ending the 31st March 1914.

Important changes in the law and rules.

2. There was no important change during the triennium under report in the law and rules. The only important administrative change was the establishment of a stamping centre at Gauhati.

Financial results.

3. The gross receipts from all classes of stamps during the triennium rose from Rs. 33,86,743 to Rs. 38,05,154 or by 12·35 per cent. and the net revenue during the same period rose from Rs. 33,14,860 to Rs. 36,88,283 or by 11·26 per cent.

4. Statement I appended to this report shows the gross receipts from all sources under the Stamp Act and the Court fees Act during the three years under report and the charges and net receipts under each Act. It will be seen from the figures reproduced in the margin, that the gross receipts under both the Acts in the last three years have been gradually increasing. The total gross receipts from both taken together show a substantial increase. As may be expected the charges under General Stamps have also increased steadily with the increase in receipts, as they consist mainly of discount paid to vendors. The high charge under Court-fee Stamps in 1911-1912, was due to larger refunds being granted in Cachar in that year.

	General Stamps.		Court-fee Stamps.	
	Receipts.	Charges.	Receipts.	Charges.
	Rs.	Rs.	Rs.	Rs.
1911-1912 ...	3,08,742	21,672	8,77,199	18,719
1912-1913 ...	3,38,635	22,577	9,42,356	14,143
1913-1914 ...	3,78,803	24,929	9,59,419	14,831

Judicial (or Court-fee) stamps.

5. The sale-proceeds of court-fee stamps (excluding stamps for copies) rose from Rs. 22,37,610 to Rs. 25,58,838 during the triennium under report. Both Valleys contributed to the increase.

In the Assam Valley the increase was most marked in the year 1913-1914 and was spread over all the districts. The largest increase (Rs. 55,339) occurred in Goalpara and was due chiefly to the immigration of a large number of foreigners. Sibsagar comes next with an increase of Rs. 47,281, which is attributed to the institution of a greater number of civil and criminal cases generally. In Lakhimpur the increase of Rs. 32,880 was due to the institution of several suits of high value in 1911-1912 and to the large number of small cause court cases in 1912-1913, which may be attributed to the general development of the district. In Kamrup the increase of Rs. 13,706 was attributed to litigation and the issue of a greater number of coercive processes at the instance of mauzadars. The increase of Rs. 9,920 in Nowgong is said to be due to the prompt realisation of process fees due from mauzadars and others and also to the increase in the number of applications for copies and in the number of complaints. In Darrang there was an increase of Rs. 6,941, which was attributed to the increase in the number of criminal cases in 1913-1914. In the Garo

Hills the increase of Rs. 1,474 is attributed to (1) the institution of a greater number of mutation cases owing to the rise in the value of land on account of the decennial settlement in the district, and (2) the increase in the number of petitions for registration, renewal and removal of *bathans*, and (3) of petitions filed in both the Judicial and Revenue courts.

In the Surma Valley and Hill Districts, the increase in Cachar is ascribed to the institution of large number of civil appeals and of suits of high value. The increase in 1913-1914 was due mainly to the realisation of a larger amount of penal fees from lessees who failed to pay their revenue on the due dates.

In Sylhet the value of court-fee stamps sold fell from Rs. 5,08,699 in 1912-1913 to Rs. 5,04,271 in 1913-1914. For this, a decrease in litigation generally was probably responsible. In the Khasi and Jaintia Hills there was a falling off in the total revenue derived from the sale of judicial stamps which is ascribed to the institution of suits of smaller value in 1913-1914. The rise in the Naga Hills was due to an increase in the value of the civil suits instituted, and also to the transfer of Dimapur to the district.

The receipts from the sale of stamps for copies rose from Rs. 1,45,657 to Rs. 1,59,077, during the triennium. The increase has been general and progressive, and is probably due to increased litigation and the demand for authenticated copies of records.

The receipts from the sale of plain paper during the triennium, advanced from Rs. 54,068 to Rs. 61,042. Except Darrang, which shows a slight decrease, all the districts contributed towards the increase.

Non-judicial stamps

6. The total receipts from non-judicial stamps during the triennium under report increased from Rs. 9,49,410 to Rs. 10,26,180 or by 8·07 per cent. as compared with the preceding triennium. Although there has been an increase on the whole under this head, there were decreases in 1910-1911 and 1911-1912, as will be seen from the following figures :—

Year.	Rs.	Increase or decrease per cent.
1	2	3
1908-1909	3,05,161	...
1909-1910	3,30,761	+8·38
1910-1911	3,13,488	−5·22
1911-1912	3,08,742	−1·19
1912-1913	3,38,635	+9·69
1913-1914	3,78,808	+11·86

7. (*a*) *Impressed stamps.*—The receipts from this denomination of stamps amounted to Rs. 9,75,040 in the triennium under report against Rs. 8,98,645 in the previous triennium, showing an increase of Rs. 76,395. There has been a progressive increase of revenue under this head to which both Valleys contributed.

In the Assam Valley all the districts show an increase. In Goalpara this was due chiefly to the immigration of a large number of foreigners. In Kamrup it is ascribed to the fact that the value of land rose and transfers were generally effected by registered deeds. In Darrang the increase was due chiefly to the rise in the value of civil suits instituted during the period under report. In Nowgong it was due to the increase in monetary transactions amongst new settlers from Mymensingh and Sylhet. The increase in Sibsagar is stated to be due to the fact that people are becoming more careful in having their bonds duly executed. In Lakhimpur the increase is attributed chiefly to the increase in the number of deeds executed by cultivators for loans taken by them for purchasing cattle in 1912-1913. The increase in the Garo Hills was due to the greater number of mortgage bonds executed on account of the increase in the number of *bathans*.

In the Surma Valley and Hill Districts the increase is ascribed to the natural expansion of trade, and the rise in the price of food-grains on account of a partial failure of the crops in certain localities.

8. (*b*) *Hundis or inland bills of exchange.*—The revenue derived from this source amounted to Rs. 227 as against Rs. 1,598 during the preceding triennium. The receipts are insignificant and are gradually falling, as the popularity of this form of remittance has declined markedly of recent years.

9. (*c*) *Impressed stamps as defined in section* 2 (13) (*a*) *of the Stamp Act.*—The receipts under this head during the triennium under report amounted to Rs. 4,958 as against Rs. 4,266 in the last triennium, showing an increase of Rs. 692 or 16·22 per cent.

10. (*d*) *Foreign bill stamps.*—This denomination of stamps is not used in this province.

11. (*e*) *Stamps for Legal Practitioners' licenses.*—The revenue realised from the sale of this class of stamps rose from Rs. 22,789 during the last triennium to Rs. 23,701 during the triennium under report. The increase is due to the gradual increase in the number of Legal Practitioners.

12. (*f*) *Share transfer stamps.*—These stamps are used for the payment of stamp duty on transfer of the shares of public companies and associations. The receipts decreased from Rs. 619 to Rs. 80 during the triennium under report.

13. (*g*) *Notarial stamps.*—These are one-rupee foreign bill stamps over-printed with the word "Notarial" under Rule 15 (*d*) of the rules issued with the Government of India's Notification No. 3632Exc., dated the 29th June 1906. The sale of these stamps realised Rs. 424 as against Rs. 609 in the preceding triennium. No particular cause has been assigned for the decrease.

14. (*h*) *Forms for cheques or receipts.*—The receipts under this head amounted to Rs. 1,332 against Rs. 358 in the preceding triennium.

Arrangement for the sale of stamps.

15. Statement IV shows the number of licensed vendors of stamps and the discount allowed to them. The total number of stamp vendors rose from 832 to 1,005 during the triennium under report. The discount paid during the triennium under report amounted to Rs. 79,868 against Rs. 71,883 in the last triennium. The increase was the natural result of increased sales.

During the period under report on only one occasion was inconvenience on account of stamps not being procurable observed. This happened in March 1913 at Sylhet Sadr, where the local vendors failed to keep a sufficient stock of stamps on the plea of want of funds. The vendors were warned.

Punitive action of the Court and Revenue Offices.

16. Statement V shows the number of cases in which deficient duty and penalty were levied by the Courts and persons entitled to receive evidence under section 35, and by Collectors under sections 32, 37, 40 and 41 of Act II of 1899. The total number of cases dealt with by the Civil Courts during the triennium under report was 1,449 against 1,117 in the preceding triennium, with an increase of Rs. 2,366 in the duty and penalty. Cases decided by the Revenue Officers during the same period increased by 318 and the duty and penalty realised by such officers rose from Rs. 8,360 to Rs. 9,724.

Both Valleys and nearly all the districts contributed to the increase in receipts under this head.

17. Statement VI shows the results of prosecutions for the infringement of the provisions of the Stamp Act. The number of cases instituted was 69, in which 101 persons were brought to trial against 18 cases and 17 persons in the preceding triennium. The fines imposed amounted to Rs. 495 as against Rs. 145-8 and the number of persons convicted was 91 against 16. A sum of Rs. 15 was disbursed as rewards.

In the Assam Valley there were 22 prosecutions resulting in the conviction of 23 persons, the total amount of fines being Rs. 121 during the three years under report.

In the Surma Valley there were no prosecutions during the triennium under report, except in the Sylhet district, where the total for the triennium was 47. Seventy-five persons were brought to trial against 5 in the preceding triennium. Seven persons were acquitted, while 68 were convicted. The total amount of fines being Rs. 374. This sum was credited under the head "Law and Justice," sub-head "Judicial fines," and is not included in the total of stamp receipts shown in column 2 of Statement I.

18. Statement VII shows the result of action taken by Collectors to test the valuation of estates, in respect of which probate and letters of administration had been applied for during the triennium under report. There were 92 applications for probate and letters of administration against 89 in the preceding triennium, and enquiries to test the valuations were made in 89 cases against 84 in the preceding triennium. The total amount of deficit duty realised in consequence was Rs. 388 against Rs. 1,172 in the preceding three years. The proportion borne by the deficit duty realised to the amount originally paid was 23·92 against 29·83 in the preceding triennium. No case of serious under-valuation was discovered during the period under report.

Result of action of Collectors in testing valuation of estates in respect of which applications for probate or letters of administration were made.

19. *Fraudulent abstraction of Court-fee labels from records and defalcation of stamps.*—There was no defalcation of stamps during the period under report, but the Subdivisional Officer of Karimganj, when making his half-yearly verification of the stamps in his sub-treasury on the 31st March 1914, found that thirty packets of ordinary post cards valued at Rs. 7-8 were short. The treasurer made good the loss. The fact was reported to the Comptroller under Article 20 of the Civil Account Code. The case is still under enquiry. No case of fraudulent abstraction of Court-fee labels from the records came to notice during the period under report.

20. The rules for custody, sale and defacement of stamps and those for the periodic examination of the stock of stamps were reported to be duly observed during the period.

Observation of Stamps laws.

I have the honour to be,

SIR,

Your most obedient Servant,

R. FRIEL,

Offg. Superintendent of Stamps, Assam.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1914.

—	Receipts.	Charges.				Net receipts.	Cost of general supervision.	Cost of stamps and plain paper supplied from Central Depôt.
		Discount and establishment for sale of stamps.	Refunds.	Other charges.	Total.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Under the Stamp Act ...	3,78,803	19,428	4,423	1,078	24,929	3,53,874	...	12,006
Under the Court-fees Act ...	9,59,419	9,883	4,256	692	14,831	9,44,588	...	16,232
Total ...	13,38,222	29,311	8,679	1,770	39,760	12,98,462	...	28,238
Total of 1912-13 ...	12,80,991	26,629	8,719	1,372	36,720	12,44,271	...	26,079
Total of 1911-12 ...	11,85,941	24,020	13,747	2,624	40,391	11,45,[illegible]50	...	26,360

STATEMENT II.

Showing the details of Receipts on account of Judicial stamps for the year ending 31st March 1914.

District.	Sale of Court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with Court-fee labels.	Miscellaneous receipts.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Surma Valley and Hill Districts.					
Cachar	65,930	5,347	1,657	...	72,934
Sylhet	5,04,271	32,870	13,747	...	5,50,888
Khasi and Jaintia Hills ...	4,116	644	121	...	4,881
Naga Hills	1,224	13	8	...	1,245
Lushai Hills	450	5	4	...	459
Total ...	5,75,991	38,879	15,537	...	6,30,407
Assam Valley Districts.					
Goalpara	59,186	4,125	1,343	...	64,654
Kamrup	64,204	3,526	1,275	...	69,005
Darrang	28,455	1,219	502	...	30,176
Nowgong	21,370	822	503	...	22,695
Sibsagar	75,238	5,185	1,553	...	81,976
Lakhimpur	45,223	1,931	869	...	48,023
Garo Hills	1,907	293	90	...	2,290
Total ...	2,95,583	17,101	6,135	...	3,18,819
Manipur	9,911	282	...	...	10,193
Grand Total ...	8,81,485	56,262	21,672	...	9,59,419
Total of 1912-13 ...	8,69,651	52,39[illegible]	20,306	...	9,42,356
Total of 1911-12 ...	8,07,702	50,416	19,064	17	8,77,199

STATEMENT III.

Showing details of Receipts on account of non-Judicial stamps for the year ending 31st March 1914.

District.	Impressed stamps.	*Hundis* or Inland Bills of Exchange.	Impressed stamps as defined in section 2(15)(a) of the Stamp Act.	Foreign Bill stamps.	Half-anna and one-anna unified stamps.	Share transfer stamps.	Stamps for Legal Practitioners' Licenses.	Notarial stamps.	Forms for agreements and contracts chargeable with two-anna coloured impressions.	Forms for cheques or receipts	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Surma Valley and Hill Districts.												
Cachar	46,422	...	...	...	...	1	685	41	...	39	362	47,550
Sylhet	2,27,370	...	...	...	...	...	4,397	87	...	187	2,633	2,34,674
Khasi and Jaintia Hills...	3,017	...	500	...	...	...	...	...	16	...	17 (*d*)	3,550
Naga Hills ...	89	...	...	...	...	...	...	...	...	...	...	89
Lushai Hills ...	69	...	...	...	...	...	...	...	...	...	...	69
Total ...	2,76,967	...	500	...	...	1	5,082	128	16	226	3,012	2,85,932
Assam Valley Districts.												
Goalpara	21,848	...	199	...	...	...	635	...	...	47	261	22,990
Kamrup	22,826	...	176	...	...	...	717	...	...	47	791	24,557
Darrang	8,277	...	99	...	...	...	275	1	...	53	565	9,270
Nowgong	5,378	...	...	...	...	...	292	...	...	22	292 (*a*)	5,984
Sibsagar	15,331	...	...	...	...	...	700	...	...	85	960 (*b*)	17,076
Lakhimpur	6,76[illegible]	2	...	...	...	9	355	7	...	48	2,314 (*c*)	9,501
Garo Hills ...	1,598	...	...	...	...	...	...	...	...	...	11	1,609
Total ...	82,024	2	474	...	...	9	2,974	8	...	302	5,194	90,987
Manipur	1,884	...	...	...	...	...	...	...	...	...	...	1,884
Grand Total ...	3,60,875	2	974	...	*21,000	10	8,056	136	16	528	8,206	3,78,803
Total of 1912-13 ...	3,22,521	7	718	...	21,000	46	8,000	137	22	429	6,755	3,38,635
Total of 1911-12 ...	2,91,644	218	3,266	...	21,000	24	7,645	151	...	375	5,419	3,08,742

* The unified stamp revenue for Assam.
(*a*) Includes Rs. 29, being duty on affixing ferry leases.
(*b*) „ „ 271 for other items.
(*c*) „ „ 104 for special adhesive stamps.
(*d*) Duty on insufficiently stamped documents.

STATEMENT IV.

Arrangements for the vend of stamps during the year ending 31st March 1914.

District.	Number of vendors.	Discount allowed to vendors.			
		On judicial stamps.	On plain paper.	On non-judicial stamps.	Total.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Surma Valley and Hill Districts.					
Cachar	20	613	102	2,421	3,136
Sylhet	218	5,124	859	12,585	18,568
Khasi and Jaintia Hills ...	2	45	7	131	183
Naga Hills ...	...	...	...	...	...
Lushai Hills ...	2	3	...	...	3
Total ...	237	5,785	968	15,137	21,890
Assam Valley Districts.					
Goalpara ...	27	514	84	1,198	1,796
Kamrup	43	598	80	1,285	1,963
Darrang	12	264	32	394	690
Nowgong	7	204	31	290	525
Sibsagar ...	13	682	98	700	1,480
Lakhimpur	6	382	53	290	725
Garo Hills ...	5	17	4	46	67
Total ...	113	2,661	382	4,203	7,246
Manipur ...	1	87	...	88	175
Grand Total ...	351	8,533	1,350	19,428	29,311
Total of 1912-13 ...	335	7,975	1,267	17,295	26,537
Total of 1911-12 ...	319	7,390	1,184	15,446	24,020

STATEMENT V.

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1914.

District.	By courts or persons receiving evidence under section 35 of Act II of 1899.		By Collectors under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and penalty realised.	Number of cases dealt with.	Duty and penalty realised.
1	2	3	4	5
		Rs.		Rs.
Surma Valley and Hill Districts.				
Cachar	29	178	23	184
Sylhet	90	620	319	2,013
Khasi and Jaintia Hills	1	17	...	...
Naga Hills	...	...	...	...
Lushai „	...	...	...	...
Total ...	120	815	342	2,197
Assam Valley Districts.				
Goalpara	27	173	17	88
Kamrup	91	560	48	231
Darrang	54	446	17	119
Nowgong	48	263	...	...
Sibsagar	110	655	7	34
Lakhimpur	74	576	125	1,634
Garo Hills	2	11	...	...
Total ...	406	2,684	214	2,106
Manipur	...	...	...	...
Grand Total ...	526	3,499	556	4,303
Total of 1912-13 ...	478	3,534	455	3,211
Total of 1911-12 ...	445	3,038	401	2,210

STATEMENT VI.

Stamp prosecutions and results during the year ending the 31st March 1914.

District.	Number of cases instituted.	Number of persons.			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Surma Valley and Hill Districts.							
Cachar	...	...	...	...	...	...	
Sylhet	12	18	11	7	47	...	
Khasi and Jaintia Hills ...	...	...	...	...	...	...	
Naga Hills	...	...	...	...	...	...	
Lushai „	...	...	...	...	...	...	
Total ...	12	18	11	7	47	...	
Assam Valley Districts.							
Goalpara	1	1	...	1	...	...	
Kamrup	3	2	2	...	13	...	One case was struck off, as the accused was not traceable.
Darrang	...	...	...	...	...	...	
Nowgong	...	...	...	...	...	...	
Sibsagar	5	4	3	1	24	...	
Lakhimpur	...	...	...	...	...	...	
Garo Hills ...	...	...	...	...	...	...	
Total ...	9	7	5	2	37	...	
Manipur ...	...	...	...	...	...	...	
Grand Total ...	21	25	16	9	84	...	
Total of 1912-13 ...	31	52	52	...	318	15	
Total of 1911-12 ...	17	24	23	1	93	...	

STATEMENT VII.

Showing result of action taken by Collector to test valuation of estates for which applications for probate and letters of administration were put in in the year ending the 31st March 1914.

District.	Number of cases reported to Collector, section 19 H of the Court-fees Act.	Number of such cases in which inquiries were instituted.	Amount of court-fees originally paid in cases inquired into.	Amount of deficit court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
Surma Valley and Hill Districts.			Rs.	Rs.	Rs.	
Cachar ...	8	8	...	...	...	
Sylhet ...	25	25	223	162	...	
Khasi and Jaintia Hills.	...	...	...	...	...	
Naga Hills ...	...	...	...	...	...	
Lushai „ ...	...	...	...	...	...	
Total ...	33	33	223	162	...	
Assam Valley Districts.						
Goalpara ...	1	1	...	27	...	
Kamrup ...	9	7	...	...	...	
Darrang ...	4	4	40	...	...	
Nowgong ...	2	2	...	...	...	
Sibsagar ...	3	3	...	...	...	
Lakhimpur ...	...	...	...	...	...	
Garo Hills ...	...	...	...	...	...	
Total ...	19	17	40	27	...	
Manipur ...	...	...	...	...	...	
Grand Total ...	52	50	263	189	...	
Total of 1912-13	19	18	265	91	...	
Total of 1911-12	21	21	1,094	108	...	